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CENTRALIZED ACCOUNTING DEPARTMENT

1201 THIRD AVENUE, 40TH FLOOR

SEATTLE, WASHINGTON 98101-3099

MAIN TELEPHONE NUMBER: (206) 359-8000

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TAX I.D. NUMBER: 91-0591206

ACCOUNT NUMBER: 72010

April 23, 2010

Invoice 4171118

Official Plaintiffs Committee of Perpetua
 unknown
 unknown, IL UNKNOWN

INVOICE**FOR SERVICES THROUGH 03/31/10, IN CONNECTION WITH THE FOLLOWING:**

Fees at 80%	\$33,990.00
Disbursements at 100%	\$173.23
Total (Fees 80%, Disbursements 100%)	\$34,163.23
Deferred Fee Amount (20% Fees)	\$8,497.50
Fees at 100%	\$42,487.50
Disbursements at 100%	\$173.23
Total Fees and Disbursements (100%)	\$42,660.73

Case Administration

Date	Attorney/Assistant	Hours	Description of Services
02/25/10	K. Stetsko	0.10	Review statement of services;
03/05/10	D. Zazove	0.70	Edit monthly statement of services for February 2010.
03/09/10	K. Stetsko	0.10	Review cash summaries;
03/10/10	D. Zazove	0.30	Review DIP monthly operating reports for all debtors.
03/16/10	D. Zazove	0.50	Edit February statement of services.
03/16/10	G. Crawford	1.20	Draft February statement of services;
03/17/10	K. Stetsko	0.10	Review statement of services;
03/19/10	K. Stetsko	0.30	Review Debtors' filed April budgets;
03/22/10	K. Stetsko	0.10	Attention to hotline emails;
03/23/10	J. Christian	0.20	Review operating budget of debtors (.2);
03/23/10	G. Crawford	0.30	Teleconference with L. Johnston-Mack regarding billing procedures;
03/24/10	D. Zazove	0.60	Review Monthly statement of Debtor's counsel for interim compensation. f/p/e 2/28/10
03/24/10	G. Crawford	0.40	Edit February statement of services;
03/25/10	D. Gold	0.40	Draft objection to payout of administrative expense;
03/29/10	D. Zazove	0.50	Revisions to February monthly statement of services.
03/29/10	K. Stetsko	2.30	Draft limited objection to sale motion;
03/29/10	K. Stetsko	0.20	Calls regarding erroneous press release;
03/29/10	G. Crawford	0.70	Edit February statement of services;
03/31/10	J. Christian	0.20	Review news articles regarding proposed sale of cemeteries (.2);
03/31/10	G. Crawford	0.40	Conference with D. Zazove regarding filed committee objection(.4)
			Total For Services \$3,091.00

Disbursements and Other Charges

Photocopying and printing expenses	117.00
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CURRENT CHARGES ONLY. UNPAID BALANCES NOT INCLUDED.

DISBURSEMENTS NOT YET RECORDED WILL BE INCLUDED IN FUTURE INVOICES.

PAYMENT DUE IN U.S. DOLLARS UPON RECEIPT OF INVOICE.

AFTER 30 DAYS, A MONTHLY LATE CHARGE OF 1% PER MONTH FROM THE INVOICE DATE (OR SUCH LOWER RATE AS REQUIRED BY APPLICABLE LAW) WILL BE DUE.
SHOULD A COLLECTION ACTION OR PROCEEDING BE NECESSARY, ATTORNEYS' FEES AND COSTS FOR SUCH COLLECTION EFFORT WILL ALSO BE DUE.

PERKINS COIE LLP AND AFFILIATES

Disbursements and Other Charges

Long distance telephone charges	1.93	
Conference meals -		
DAZ, K. Stetsko, B. Fishman, B. Shaw, 2/5	54.30	
	Disbursement and Other Charges Total	\$173.23
	Total This Matter	\$3,264.23

SUMMARY OF SERVICES:

Attorney/Assistant	Hours Worked	Billing Rate	Total
J. Christian	0.40	520.00	208.00
D. Zazove	2.60	585.00	1,521.00
K. Stetsko	3.20	275.00	880.00
D. Gold	0.40	305.00	122.00
G. Crawford	3.00	120.00	360.00
Total	9.60	321.98	\$3,091.00

Committee Communications

Date	Attorney/Assistant	Hours	Description of Services
03/01/10	D. Zazove	3.00	Prepare for and attend joint meeting of the committee and the debtor to discuss the status of the case, plan of reorganization and conduct of the litigation.
03/01/10	K. Stetsko	3.80	Attend creditor's committee meeting;
03/01/10	K. Stetsko	0.40	Call w/ D. Phillips regarding meeting schedule (.1); emails w/ committee members and counsel regarding NDA (.2); email to committee regarding next meeting (.1);
03/01/10	G. Crawford	0.50	Teleconferences with committee members Elizabeth Hill, Julie Jones, and Pearlie Murphy to obtain addresses and remind about committee meeting this afternoon (.3); draft letter and hard copy statement for committee members (.2);
03/01/10	G. Crawford	3.00	Attend conference with the Official Committee of Unsecured Creditors, debtor's counsel, and court appointed officials regarding the status of Burr Oak and Cedar Point Cemeteries;
03/02/10	D. Zazove	0.20	Email correspondence with committee member's counsel regarding fee applications and objections.
03/02/10	K. Stetsko	0.20	Draft email to S. Kanarish regarding Debtors' attorneys' fee application;
03/02/10	G. Crawford	1.50	Edit committee meeting notes (1.30); teleconferences with Committee members E. Hill, J. Jones, and P. Murphy to remind them about next week's meeting (.2)
03/03/10	K. Stetsko	0.70	Email S. Kanarish regarding Debtor's fee application (.1); review and revise minutes of 3/1 meeting (.5); draft email to committee regarding same (.1);
03/04/10	K. Stetsko	0.10	Email B. Horowitz regarding committee meeting;
03/08/10	J. Christian	1.80	Attend creditors committee meeting (1.8);
03/08/10	D. Zazove	1.60	Telephone call from C. Krislov regarding the filing of a class claim; (.1); attend committee meeting(1.5);
03/08/10	K. Stetsko	2.10	Creditor's Committee meeting (2.1);
03/08/10	K. Stetsko	0.20	Email D. Bauman regarding bar date;
03/10/10	D. Zazove	0.40	Telephone call with committee member to discuss how to proceed with some of the action items discussed in the committee meeting on Monday of this week; specifically with regard to the restoration and maintenance of Burr Oak Cemetery;
03/12/10	K. Stetsko	0.10	Draft email regarding committee meeting;
03/15/10	J. Christian	1.50	Attend meeting of creditors committee;
03/15/10	D. Zazove	1.50	Participate in committee meeting to discuss the conduct of litigation and the terms of a plan of reorganization.
03/15/10	K. Stetsko	2.30	Call w/ C. Krislov regarding Committee meeting (.2); attend committee meeting (2.1);
03/15/10	G. Crawford	0.30	Teleconferences with committee members to remind them of 3/15/10 meeting (.30);
03/16/10	J. Christian	0.30	Review correspondence from B. Horwitz regarding proposed motions for committee consideration (.1); review correspondence from G. Jordan regarding same (.1); review correspondence from D. Charles plans for next committee meeting (.1);
03/16/10	D. Zazove	1.10	Telephone calls (2X) and emails (5X) from committee members and their respective counsel regarding suggested ways for the committee to proceed to administer the assets of the estate and the terms of a plan.
03/17/10	K. Stetsko	0.10	Email K. Goldstein regarding claims process (.1);
03/17/10	G. Crawford	0.20	Placed calls to Committee Members reminding them of upcoming 3/22 meeting (.2);
03/22/10	J. Christian	1.60	Attend creditors committee meeting (1.6);
03/22/10	D. Zazove	1.70	Attend meeting of the committee to discuss the plan, potential sale of the cemeteries, prosecution of claims.
03/22/10	K. Stetsko	1.80	Attend committee meeting;

Date	Attorney/Assistant	Hours	Description of Services
03/22/10	G. Crawford	1.60	Conference with committee members;
03/23/10	J. Christian	0.20	Correspondence to D. Zazove regarding documents to request from counsel for debtors (.2);
03/23/10	G. Crawford	0.50	Draft letter to committee members E. Hill, J. Jones, and P. Murphy regarding Debtor's Motion to Sell;
03/24/10	K. Stetsko	0.10	Email committee chair regarding next meeting;
03/25/10	K. Stetsko	1.00	Review and edit notes from committee meeting (.6); email committee regarding meeting notes and scheduling (.2); attention to creditor questions (.2);
03/25/10	G. Crawford	0.50	Organize committee materials for E. Hill, J. Jones, and P. Murphy;
03/26/10	G. Crawford	0.20	Teleconferences with committee members E. Hill, J. Jones, and P. Murphy;
03/28/10	K. Stetsko	0.10	Email committee regarding meeting schedule;
03/29/10	J. Christian	1.50	Attend creditors committee meeting (1.5);
03/29/10	D. Zazove	1.50	Attend Committee meeting to discuss position on current matters before the court.
03/29/10	K. Stetsko	1.60	Attend Committee meeting (1.5); emails regarding committee meeting and scheduling (.1);
03/29/10	G. Crawford	1.50	Attend Committee meeting;
03/30/10	K. Stetsko	0.10	Email sale documents to committee;
03/31/10	K. Stetsko	0.10	Email committee regarding potential sale of cemetery;
Total For Services			\$15,269.00
Total This Matter			\$15,269.00

SUMMARY OF SERVICES:

Attorney/Assistant	Hours Worked	Billing Rate	Total
J. Christian	6.90	520.00	3,588.00
D. Zazove	11.00	585.00	6,435.00
K. Stetsko	14.80	275.00	4,070.00
G. Crawford	9.80	120.00	1,176.00
Total	42.50	359.27	\$15,269.00

Court Appearances

Date	Attorney/Assistant	Hours	Description of Services		
03/04/10	K. Stetsko	0.70	Attend omnibus hearing;		
03/08/10	K. Stetsko	0.10	Review Debtor's motion to extend exclusivity (.1);		
03/18/10	K. Stetsko	1.20	Attend omnibus hearing;		
			Total For Services		\$550.00
			Total This Matter		\$550.00

SUMMARY OF SERVICES:

Attorney/Assistant	Hours Worked	Billing Rate	Total
K. Stetsko	2.00	275.00	550.00
Total	2.00	275.00	\$550.00

Adversary Proceedings

Date	Attorney/Assistant	Hours	Description of Services
03/04/10	J. Christian	2.70	Review Travelers excess insurance policy on Burr Oak Cemetery (1.0); review Travelers reservation of rights letters (.5); review Menorah Gardens class action filings (.5); review complaints in Burr Oak litigation (.7);
03/05/10	J. Christian	0.50	Evaluate potential damages in pending cases (.5);
03/05/10	K. Stetsko	0.20	Call w/ B. Shaw regarding tax documents; call w/ K. Bacher regarding tax documents;
03/08/10	J. Christian	1.00	Review insurance policies regarding covered insureds (.5); review reservation of rights letters (.5);
03/08/10	K. Stetsko	0.10	Review Debtor's tax documents (.1);
03/09/10	J. Christian	2.00	Office conference with D. Zazove regarding evaluation of pending claims, options regarding distribution of funds and status of settlement negotiations by debtor with Travelers Insurance (.3); legal research regarding negligent infliction of emotional distress (1.6); review status of document production by debtor (.1);
03/09/10	D. Zazove	1.50	Conferences with K. Stetsko & J. Christian to discuss and identify insurable claims and theories of recovery.
03/09/10	K. Stetsko	0.60	Attention to possible theories of liability against Debtor;
03/10/10	J. Christian	2.00	Review documents produced by debtor (2.0);
03/11/10	J. Christian	0.50	Review status of insurance settlement negotiations and potential options regarding same (.5);
03/17/10	J. Christian	0.10	Review correspondence from C. Krislov regarding request for additional information by debtor (.1);
03/18/10	J. Christian	1.30	Review pleadings and theories of liability against debtor (.4); review insurance policies (.9);
03/29/10	J. Christian	0.30	Review subpoena rider to be directed to funeral homes (.3);
03/29/10	D. Zazove	0.40	Revise draft subpoena rider.
03/29/10	K. Stetsko	0.50	Draft subpoena rider;
03/29/10	D. Gold	2.70	Research Illinois law on negligent infliction of emotional distress for people claiming injury from improper burial methods;
03/30/10	D. Zazove	1.00	Confer with D. Gold regarding tort liability research.
03/30/10	K. Stetsko	0.20	Revise rider to subpoena;
03/30/10	D. Gold	1.00	Research Illinois law on negligent infliction of emotional distress for people claiming injury from improper burial methods;
03/30/10	G. Crawford	0.40	Edit certificate of service for committee objection;
			Total For Services \$8,721.00
			Total This Matter \$8,721.00

SUMMARY OF SERVICES:

Attorney/Assistant	Hours Worked	Billing Rate	Total
J. Christian	10.40	520.00	5,408.00
D. Zazove	2.90	585.00	1,696.50
K. Stetsko	1.60	275.00	440.00
D. Gold	3.70	305.00	1,128.50
G. Crawford	0.40	120.00	48.00
Total	19.00	459.00	\$8,721.00

Plan Negotiations

Date	Attorney/Assistant	Hours	Description of Services
03/08/10	D. Zazove	0.20	Review Debtor's motion to further extend plan exclusivity and draft order.
03/10/10	D. Zazove	0.50	Telephone call with R. Fishman regarding committee issues, insurance settlement and plan;
03/16/10	J. Christian	0.50	Office conference with D. Zazove regarding key elements of potential plan for bankruptcy court approval and retention of consultant regarding cemetery operations (.5);
03/16/10	D. Zazove	1.30	Conference with J. Christian regarding the transfer of litigation and claims into a creditor trust and the prosecution of same.
03/16/10	K. Stetsko	0.20	Research regarding litigation trusts;
03/17/10	D. Zazove	0.30	Telephone call with P. O'Malley of DSI to discuss a possible engagement as financial advisor to the Committee.
03/18/10	K. Stetsko	1.10	Research regarding third party claims;
03/19/10	J. Christian	1.80	Meeting with P. O'Malley regarding consulting and evaluation of expenses associated with cemetery operation options (1.8);
03/19/10	D. Zazove	1.50	Attend preliminary meeting with P. O'Malley regarding possible engagement as financial advisor to the committee for purposes of a plan of reorganization.
03/19/10	K. Stetsko	0.40	Research regarding third-party releases;
03/19/10	K. Stetsko	1.50	Meeting w/ P. O'Malley regarding Burr Oak potential financial estimates;
03/21/10	K. Stetsko	0.40	Research regarding third party injunctions;
03/22/10	J. Christian	0.20	Office conference with D. Zazove regarding plans for meeting of creditors committee and contact with debtor to update status (.2);
03/22/10	D. Zazove	1.00	Review debtor's sale motion and exhibits including proposed asset purchase agreement.
03/22/10	K. Stetsko	0.20	Review motion to sell;
03/23/10	J. Christian	0.60	Review motion for approval of sale of cemeteries (.6);
03/24/10	J. Christian	2.00	Review various correspondence from B. Shaw and offers to purchase Burr Oak Cemetery and Cedar Park Cemetery (1.0); review memorandum of sale prepared by ACNC (1.0);
03/24/10	D. Zazove	1.20	Review Cemetery sales marketing materials prepared by ACNC
03/24/10	D. Zazove	1.50	Review sale solicitation materials, and offers received.
03/25/10	D. Zazove	0.40	Telephone call with Debtor's counsel to discuss the sale of assets, the status of the insurance settlement and the plan.
03/26/10	J. Christian	0.50	Review asset purchase agreement between Perpetua, Inc. and Cemecare, LLC (.5);
03/29/10	J. Christian	0.10	Review draft limited objection to sale of Burr Oak and Cedar Park cemeteries (.1);
03/29/10	K. Stetsko	1.80	Review sale motions and sale documents;
03/30/10	J. Christian	0.10	Review revisions to limited objection to sale of cemeteries;
03/30/10	D. Zazove	1.20	Revise draft limited sale objection.
03/30/10	D. Zazove	0.70	Conference with K. Stetsko regarding issues for the asset sale and the retention of a financial consultant to the committee(.5); telephone call with P. O'Malley of DSI re same(.2).
03/30/10	K. Stetsko	0.90	Revise and file limited objection;
03/31/10	J. Christian	0.80	Review current proposed sales contracts (.8);
			Total For Services \$10,952.50
			Total This Matter \$10,952.50

SUMMARY OF SERVICES:

Attorney/Assistant	Hours Worked	Billing Rate	Total
J. Christian	6.60	520.00	3,432.00

SUMMARY OF SERVICES:

Attorney/Assistant	Hours Worked	Billing Rate	Total
D. Zazove	9.80	585.00	5,733.00
K. Stetsko	6.50	275.00	1,787.50
Total	22.90	478.28	\$10,952.50

Claims Review - Adjudication

Date	Attorney/Assistant	Hours	Description of Services
02/25/10	K. Stetsko	0.10	Email K. Bacher regarding hotline;
03/02/10	K. Stetsko	0.20	Attention to hotline answers;
03/02/10	G. Crawford	0.50	Return hotline calls (.4); correspond with potential creditor's attorney regarding their place in the case (.1);
03/03/10	G. Crawford	0.20	Teleconferences with Burr Oak hotline callers;
03/04/10	G. Crawford	0.70	Teleconferences with hotline callers (.5); conference with D. Zazove regarding particular issue with hotline caller (.1); conference with H. Korenthal regarding particular issue with hotline caller(.1);
03/08/10	G. Crawford	0.20	Returned Burr Oak hotline calls (.1)
03/09/10	K. Stetsko	0.50	Meet with individual creditor regarding claim;
03/09/10	G. Crawford	1.30	Returned Burr Oak hotline calls (.1)
03/10/10	G. Crawford	0.30	Return hotline calls;
03/12/10	G. Crawford	1.00	Returned Burr Oak hotline calls and emails (.4); conferences with department systems to resolve mailbox issue(.6);
03/15/10	D. Zazove	0.20	Telephone calls form creditors regarding the filing of proofs of claim.
03/15/10	K. Stetsko	0.50	Call w/ creditor regarding claims process (.3); draft emails to creditors regarding claims process (.2);
03/15/10	G. Crawford	1.20	Returned hotline calls and emails (1.20);
03/16/10	G. Crawford	0.10	Reply to burr oak emails;
03/17/10	D. Zazove	0.20	Telephone call with attorney Courtney Martin regarding filing proofs of claim.
03/17/10	K. Stetsko	0.30	Call w/ creditor re claims process (.1); email multiple creditors regarding claims process (.2);
03/17/10	G. Crawford	0.80	Returned burr oak hotline calls (.4); prepared Notice of Establishing Bar Date for Filing Claims Arising Prior to September 14, 2009 mailings to hotline callers (.2)
03/17/10	G. Crawford	0.20	Answer burr oak mailbox emails;
03/18/10	G. Crawford	0.20	Return hotline calls;
03/19/10	K. Stetsko	0.10	Call w/ creditor regarding claims process;
03/22/10	D. Zazove	0.50	Research regarding the filing of class claims in Bky. Cases to respond to Committee members' inquiries.
03/22/10	K. Stetsko	2.60	Research regarding filing class claims and Rule 23;
03/22/10	G. Crawford	2.40	Answer burr oak mailbox emails and telephone calls (2.00); teleconference with Howard Korenthal regarding hotline question (.1); organize and prepare proof of claims for mailing (.3);
03/23/10	K. Stetsko	0.20	Email answers to creditor hotline questions (.1); emails w/ D. Bauman regarding claim filing process (.1);
03/24/10	G. Crawford	1.00	Answer hotline calls (.7); prepare and mail proof of claim forms (.3);
03/26/10	G. Crawford	1.00	Return hotline calls (.5); Teleconference and preparation with Hazel Walker regarding forwarding proof of claim information to the bankruptcy court (.2); research for attorney review (.3);
03/29/10	G. Crawford	1.80	Respond to burr oak emails and calls (1.0); research claim bar date for K. Stetsko (.2);
03/30/10	K. Stetsko	0.50	Series of calls regarding creditors' proof of claim;
03/30/10	G. Crawford	2.60	Respond to burr oak emails and calls;
03/31/10	K. Stetsko	0.30	Calls w/ creditors regarding claim filing (.2); review email questions from creditors (.1);
03/31/10	G. Crawford	0.50	Return hotline calls and emails;
Total For Services			\$3,904.00
Total This Matter			\$3,904.00

SUMMARY OF SERVICES:

Attorney/Assistant	Hours Worked	Billing Rate	Total
D. Zazove	0.90	585.00	526.50
K. Stetsko	5.30	275.00	1,457.50
G. Crawford	16.00	120.00	1,920.00
Total	22.20	175.86	\$3,904.00

TOTAL SUMMARY OF SERVICES:

Attorney/Assistant	Hours Worked	Billing Rate	Amount
J. Christian	24.30	520.00	12,636.00
G. Crawford	29.20	120.00	3,504.00
D. Gold	4.10	305.00	1,250.50
K. Stetsko	33.40	275.00	9,185.00
D. Zazove	27.20	585.00	15,912.00
Total	118.20	359.45	\$42,487.50

DAZ

This invoice is for current charges only.

Outstanding invoices from prior billing cycles will be summarized on a separate Statement of Account.

Late Charges Will Be Due If This Invoice Is Not Paid On Or Before MAY 23, 2010

If payment is made by wire remittance, please direct to:

Perkins Coie
US Bank
Bank ABA # 125000105
Account # 1 535 5592 1235

Please reference your Perkins Coie Account No. 72010, Invoice 417118

INFORMATION MAY BE SUBJECT TO ATTORNEY-CLIENT AND/OR ATTORNEY WORK PRODUCT PRIVILEGES